

EXHIBIT F

CERTIFICATION OF DEAN A. ZIEHL

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Special Counsel to the Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW YORK

In re:	:	Chapter 11 Case No.
	:	
LEHMAN BROTHERS HOLDINGS, INC., <i>et al.</i> ,	:	08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
	:	

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS
FOR PROFESSIONALS IN RESPECT OF SECOND INTERIM APPLICATION
OF PACHULSKI STANG ZIEHL & JONES LLP FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS SPECIAL
COUNSEL TO THE DEBTORS FOR THE PERIOD FROM JUNE 1, 2009
THROUGH SEPTEMBER 30, 2009**

I, Dean A. Ziehl, hereby certify that:

1. I am a partner with the applicant firm of Pachulski Stang Ziehl & Jones LLP ("PSZJ"), special counsel to the debtors and debtors in possession in above-captioned matter. I submit this certification with respect to PSZJ's compliance with the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the "UST Guidelines"), General Order M-389, Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on November 25,

2009 (the "Local Guidelines"), the Third Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(b) Establishing Procedures for Interim Monthly Compensation of Professionals, entered in these cases on June 25, 2009 (the "Interim Compensation Order"), and the fee committee guidelines established pursuant to the Fee Committee Report Pertaining to the First Interim Fee Applications of All Retained Professionals entered on August 3, 2009 (the "Fee Committee Guidelines" and, collectively with the Interim Compensation Order, the UST Guidelines and the Local Guidelines, the "Guidelines").

2. This Certification in made in connection with the Second Interim Application of Pachulski Stang Ziehl & Jones LLP for Compensation for Services Rendered and Reimbursement of Expenses as Special Counsel to the Debtors (the "Interim Application") for the Period from June 1, 2009 through September 30, 2009 (the "Interim Period"), in accordance with the Guidelines.

3. In accordance with 18 U.S.C. § 155 and the Rules of this Court, neither I nor any attorney of my firm has entered into any agreement, written or oral, express or implied, with the Office of the United States Trustee, with the Debtors, any creditor or any other party in interest, or any attorney of such person, for the purpose of fixing the amount of any of the fees or other compensation to be allowed out of or paid from the assets of the Debtors.

4. In accordance with section 504 of the Bankruptcy Code, no agreement or understanding exists between me, my firm or any attorney thereof or any person for the division of such compensation as my firm may receive for services rendered in connection

with this case, nor will any division or fees prohibited by section 504 of the Bankruptcy Code be made by me or any partner, counsel or associate of my firm.

5. I certify that: (a) I have read the Interim Application; (b) to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines; (c) the fees and disbursements sought are billed at rates in accordance with those customarily charged by PSZJ and generally accepted by PSZJ's clients; and (d) in providing a reimbursable service, PSZJ does not make a profit on that service, whether the service is performed by PSZJ in-house or through a third party.

6. I certify that the Debtors, counsel for the Debtors, counsel for the statutory creditors' committee, the United States Trustee for the Southern District of New York, and the Fee Committee are being provided with a copy of the Interim Application.

Dated: December 14, 2009

PACHULSKI STANG ZIEHL & JONES LLP

By /s/ Dean A. Ziehl
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